

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO

UNITED STATES OF AMERICA,	)	
	)	Case No. 24-cv-01093
Plaintiff,	)	
	)	
v.	)	
	)	
JUAN B. COLON RIOS, and	)	
	)	
MARGARITA MAYMO	)	
	)	
Defendants.	)	
_____	)	

**COMPLAINT**

The United States of America, at the direction of a delegate of the Attorney General and with the authorization of a delegate of the Secretary of the Treasury, pursuant to 26 U.S.C. §§ 7401 and 7402 brings this civil action to reduce to judgment the unpaid federal tax liabilities owed by Juan B. Colon Rios (“Mr. Rios”) and to enforce federal tax liens associated with those liabilities against certain real property located in San Juan, Puerto Rico and to sell the real property. The proceeds of such sale should be distributed in accordance with the rights of the parties as determined, with the amounts attributable to the federal tax liens paid to the United States to be applied to the federal income tax liabilities of Mr. Rios. In support of this action, the United States alleges as follows:

**JURISDICTION AND PARTIES**

1. This Court has jurisdiction pursuant to 26 U.S.C. § 7402(a), 7403, and 28 U.S.C. §§ 1331, 1340, and 1345.
2. The defendant, Mr. Rios resides in San Juan, Puerto Rico, within the jurisdiction of this Court.

3. Defendant Margarita Maymo is the former wife of Mr. Rios and may claim an interest in the real property described below.

4. The real property to be foreclosed upon is located in San Juan, Puerto Rico which is within the jurisdiction of this Court. The real property is more particularly described as:

Lot (Finca) 29890 recorded in the Puerto Rico real property registry at Page 141, Book 752. Located at Urb La Vista I30 Via Llanuras, San Juan Puerto Rico

**COUNT I – REDUCE FEDERAL TAX ASSESSMENTS AGAINST MR. RIOS TO  
JUDGMENT**

5. On June 17, 2013 a delegate of the Secretary of the Treasury made assessments against Mr. Colon for income taxes for tax year 2012 in the amount of \$27,254.

6. Despite proper notice and demand, Mr. Rios failed, neglected, or refused to fully pay the liabilities, and after the application of all abatements, payments, and credits, as of February 12, 2024, Mr. Rios remains indebted to the United States in the amount of \$50,051, for federal income tax, penalties, and interest, plus statutory additions and interest accruing after that date as provided by law.

7. Notices of the liabilities described in paragraph 5 were given to, and payment demanded from, Mr. Rios.

8. Penalties and interest have accrued according to law on the unpaid balance of the assessment set forth in Paragraph 5, and will continue to accrue until paid in full.

WHEREFORE, the plaintiff United States of America requests the following relief:

A. Judgment against the defendant Mr. Rios for income tax liabilities for the

tax period ending December 31, 2012 in the amount of \$50,051 as of February 12, 2024, plus statutory additions and interest accruing from that date according to law;

B. The United States of America shall recover its costs, and be awarded such other and further relief as the Court determines is just and proper.

**COUNT II – FORECLOSE TAX LIENS OF THE UNITED STATES**

9. The United States incorporates by reference the allegations of paragraphs 1 to 8.

10. By reason of the tax assessment described in Paragraph 5, above, and pursuant to 26 U.S.C. §§ 6321 and 6322, federal tax liens arose on the date of the assessment, and attached to all property and rights to property, then owned or thereafter acquired by Mr. Rios.

11. On or about February 26, 2003, Mr. Rios and his then wife Margarita Maymo acquired Real Property evidenced by a deed recorded on the same day in the Puerto Rico real property registry at Page 141, Book 752. Mr. Rios' interest in the Real Property is property or a right to property to which the United States' liens attach.

12. The United States filed notices of federal tax liens with the District Court in Puerto Rico and the Puerto Rico Register of property on November 23<sup>rd</sup> and 30<sup>th</sup>, 2015 and refiled on May 17<sup>th</sup>, 2023.

13. Because the federal tax liens attach to the Real Property, they should be foreclosed and the Real Property should be sold with the proceeds distributed to the parties in this action to the extent the Court determines that the parties have an interest in the Real Property, and which distribution shall be in the order of priority of interests.

**WHEREFORE**, the United States prays:

A. That the Court order and adjudge that the United States of America has valid and subsisting federal tax liens on all property and rights to property of Mr. Rios.

B. That the Court determine, adjudge, and decree that United States' liens encumbering the Real Property be foreclosed and that the Real Property be sold, according to law, free and clear of any right, title, lien, claim, or interest of any of the parties herein, and that the proceeds of the sale be distributed in accordance with the rights of the parties determined herein, with the amounts attributable to the federal tax liens be paid to the United States to be applied against the federal income tax liabilities of Mr. Rios.

C. That the Court award to the United States its costs of prosecuting this action; and

D. That the Court award such other and further relief as may be deemed just and proper under the circumstances.

DAVID A. HUBBERT  
Assistant Attorney General

*s/Jonathan Carroll*  
JONATHAN D. CARROLL  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 227  
Washington, D.C. 20044  
Tel: 202-307-6669  
Fax: 202-514-6866  
Jonathan.D.Carroll@usdoj.gov